REMARKS

In light of the above amendments and remarks to follow, reconsideration and allowance of this application are respectfully requested.

Claims 1, 2, and 8 are pending in this application.

Claim 1 was rejected under 35 U.S.C. § 112, second paragraph, as being indefinite. The Examiner contends the recited front left channel directional component, back left channel directional component, front right channel directional component, and back right channel directional component are not disclosed in the specification. However, these four signals are disclosed throughout the specification as SLF (signal left front), SRF (signal right front), SLB (signal left back), and SRB (signal right back). (Specification page 5, lines 11-22; Figure 1) Hence, the recited components are clearly disclosed in the Specification. Applicants are unaware of any requirement that the recited claim language must exactly match the language recited in the specification. Accordingly, Applicants believe this rejection should be withdrawn.

Claims 1 and 2 were rejected under 35 U.S.C. § 103(a) as being unpatentable over Mouri (U.S. Patent 5,799,094) in view of Sotome et al. (U.S. Patent 6,850,621) and Matsuo et al. (U.S. Patent 6,553,121). Claim 8 was rejected under 35 U.S.C. § 103(a) as being unpatentable over Mouri, Sotome and Matsuo in further view of McGrath (U.S. Patent 6,259,795).

The present invention has "a first signal processing circuit for processing the audio signals of N-1 channels output from the distributing circuit on each channel so as to produce output audio signals output having an equivalent sound field of M (where M < N-1) electrical - acoustic converting units." The

present claims have been amended to clarify that "(where $N\geq 5$, n is an integer)." (Claims 1 and 2) The presently recited first signal processing circuit requires the number of output signals to be less than the number of input signals. For example, as shown in Figure 4, the digital signal processor 4 (i.e. the first signal processing circuit) processes 4 inputs into 2 outputs (i.e. N-1=4; M=2).

The Examiner states that "Sotome discloses a first signal processing circuit for processing audio signals of N-1 output (Figure 15, 30 sound localization unit)." (Office Action page 4) However, Sotome's sound localization unit 30 has 2 inputs (L' and R') and 2 outputs (15, 16). Hence, Sotome's sound localization unit has the same number of inputs and outputs; rather than having fewer outputs than inputs as required in the present claims. Likewise, Mouri, Matsuo, and McGrath fail to meet this limitation.

Accordingly, for at least this reason, Mouri, Sotome, Matsuo, and/or McGrath fail to meet the first signal processing circuit of the present invention and the rejected claims should now be allowed.

As it is believed that all of the rejections set forth in the Official Action have been fully met, favorable reconsideration and allowance are earnestly solicited.

If, however, for any reason the Examiner does not believe that such action can be taken at this time, it is respectfully requested that he/she telephone applicant's attorney at (908) 654-5000 in order to overcome any additional objections which he might have.

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If there are any additional charges in connection with this requested amendment, the Examiner is authorized to charge Deposit Account No. 12-1095.

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Respectfully submitted,

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